

EXHIBIT A

Schedule of Claims Subject to the Three Hundred Eighty-Fifth Omnibus Objection

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Three Hundred and Eighty-Fifth Omnibus Objection
Exhibit A - Claims to Be Partially Disallowed and Partially Reclassified

NAME	CLAIM#	ASSERTED			CORRECTED		
		DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT
1 DAVID, JOSEPH W 33 CIRCLE DR FORT PAYNE, AL 35967	20268	Commonwealth of Puerto Rico	Unsecured	\$25,000.00	Commonwealth of Puerto Rico	Unsecured	\$20,000.00
Reason: Claimant asserts liability associated with bond(s) issued by the Puerto Rico Infrastructure Financing Authority which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case. Another portion will remain at the Commonwealth.							
2 ELAINE LYNN IRREVOCABLE TRUST 7562 GRANVILLE DR. TAMARAC, FL 33321	179215^	Commonwealth of Puerto Rico	Unsecured	\$175,000.00	Commonwealth of Puerto Rico	Unsecured	\$90,000.00
					Puerto Rico Electric Power Authority	Unsecured	\$80,000.00
					Subtotal		\$170,000.00
Reason: Proof of claim seeks recovery, in part, for amounts for which the Commonwealth is not liable because it assert interests in note(s) for which bondholders have been receiving their payments in full, do not constitute a debt of the Commonwealth, and are associated with an entity, The Puerto Rico Aqueducts and Sewers Authority, that is not a Title III Debtor. Claimant also identifies obligor, in part, as the Commonwealth of Puerto Rico when the proof of claim, supporting documentation, bond name(s) at issue, and/or the CUSIP information show that any liability would reside, if at all, under Puerto Rico Electric Power Authority. Another portion will remain at the Commonwealth.							
^ Claim #179215 also contained on Exhibit A to the Three Hundred and Sixty-Second Omnibus Objection for Claims to Be Disallowed							
3 JOEL W. REED AND MARY LOU MCCLOSKEY 1958 STARFIRE DRIVE NE ATLANTA, GA 30345	6010	Commonwealth of Puerto Rico	Unsecured	\$85,000.00	Commonwealth of Puerto Rico	Unsecured	\$35,000.00
Reason: Claimant purports to assert, in part, liability associated with bond(s) issued by the University of Puerto Rico which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Proof of claim also seeks recovery, in part, for amounts for which the Commonwealth is not liable because it asserts interests in note(s) that is a non-recourse note that (i) does not constitute a debt of the Commonwealth and is not backed by the Commonwealth's credit, (ii) is associated with an entity, The Puerto Rico Municipal Finance Agency, that is not a Title III Debtor, and (iii) does not create a binding liability on the Commonwealth because they are only payable from legislative appropriations. Another portion will remain at the Commonwealth.							
4 MELVIN D MACY REV TRUST DTD 2/13/87 & PAGE MACY REV TRUST DTD 12/29/86 T-I-C 65-1142 HOKUULA ROAD KAMUELA, HI 96743-8487	39497	Commonwealth of Puerto Rico	Unsecured	\$1,190,665.62	Commonwealth of Puerto Rico	Unsecured	\$660,375.00
Reason: Claimant asserts, in part, liability associated with bond(s) issued by the Puerto Rico Infrastructure Financing Authority which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also purports to assert, in part, liability associated with bond(s) issued by HTA, which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also purports to assert, in part, liability associated with bond(s) issued by the Puerto Rico Public Buildings Authority which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Claimant also purports to assert, in part, liability associated with bond(s) issued by the University of Puerto Rico which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Proof of claim also seeks recovery, in part, for amounts for which the Commonwealth is not liable because it asserts interests in note(s) that is a non-recourse note that (i) does not constitute a debt of the Commonwealth and is not backed by the Commonwealth's credit, (ii) is associated with an entity, The Puerto Rico Municipal Finance Agency, that is not a Title III Debtor, and (iii) does not create a binding liability on the Commonwealth because they are only payable from legislative appropriations. Another portion will remain at the Commonwealth.							

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		ASSERTED			CORRECTED			
NAME	CLAIM#	DEBTOR	PRIORITY STATUS	AMOUNT	DEBTOR	PRIORITY STATUS	AMOUNT	
5	MERRILL G SCHOUTEN & DELORES E SCHOUTEN TTEES SCHOUTEN TRUST U/A DTD 6/22/01 354 SETTLEMENT ROAD HARTFORD, WI 53027	3783	Puerto Rico Highways and Transportation Authority	Unsecured	Undetermined*	Commonwealth of Puerto Rico	Unsecured	Undetermined*
Reason: Claimant asserts, in part, liability associated with one or more bonds issued by HTA that are duplicative of one or more Master Proofs of Claim which were filed in the HTA Title III Case by the fiscal agent or trustee of these bond(s). Claimant asserts secondarily insured notes whose original CUSIP numbers are associated with one or more bonds issued by HTA that are duplicative of one or more Master Proofs of Claim which were filed in the HTA Title III Case by the fiscal agent or trustee of these bond(s). Claimant also identifies, in part, obligor as the Puerto Rico Highways and Transportation Authority when the proof of claim, supporting documentation, bond name(s) at issue, and/or the CUSIP information show that any liability would reside, if at all, under the Commonwealth of Puerto Rico.								
6	STILLMAN, IRWIN RAFAEL OJEDA-DIEZ ESQ. PO BOX 9023392 SAN JUAN, PR 00902-3392	22290	Commonwealth of Puerto Rico	Unsecured	\$625,000.00	Commonwealth of Puerto Rico	Unsecured	\$10,000.00
Reason: Claimant asserts, in part, liability associated with bond(s) issued by the Puerto Rico Infrastructure Financing Authority which is duplicative of one or more master proofs of claim filed by the trustee of these bond(s) in the Commonwealth case. Another portion will remain at the Commonwealth.								
7	WIDDER MD, DONALD 12 MARIN BAY PARK CT SAN RAFAEL, CA 94901	9628	Commonwealth of Puerto Rico	Secured	\$1,088,052.48	Commonwealth of Puerto Rico	Secured	\$580,000.00
Reason: Claimant purports to assert, in part, liability associated with bond(s) issued by the Puerto Rico Municipal Finance Agency which are duplicative of the master proof(s) of claim filed by the trustee of these bond(s) in the Commonwealth case. Proof of claim also seeks recovery, in part, for amounts for which the Commonwealth is not liable because it asserts interests in note(s) that does not constitute a debt of the Commonwealth and are associated with an entity, The Puerto Rico Public Finance Corporation, that is not a Title III Debtor and because said note(s) are already matured, for which bondholders have received their payments in full. Proof of claim also seeks recovery, in part, for amounts for which the Commonwealth is not liable because it asserts interests in note(s) that is a non-recourse note that (i) does not constitute a debt of the Commonwealth and is not backed by the Commonwealth’s credit, (ii) is associated with an entity, The Puerto Rico Municipal Finance Agency, that is not a Title III Debtor, and (iii) does not create a binding liability on the Commonwealth because they are only payable from legislative appropriations. Another portion will remain at the Commonwealth.								
TOTAL				\$ 3,188,718.10*	TOTAL			\$ 1,475,375.00*

* Indicates claim contains unliquidated and/or undetermined amounts